

**Taxes and Assessments—continued**

Revenue Laws Study Committee study .....	483(14.1)-(14.2)
Sales and use tax	
Audiovisual master tapes exempt.....	521
Designation of county official to receive sales tax refund information .....	340
Custom computer software definition.....	370
Filing on out-of-state purchases.....	77
Food tax reduction.....	475(1)
Mecklenburg transit financing .....	417(1)
Mixed beverage tax receipts for area mental health programs.....	443(11.29)
Nutritional supplements sold by chiropractors exempt.....	369
Refund claim extension.....	423
Reusable industrial containers exempt.....	397
Scrap tire disposal tax extended .....	209
Strawberry plant seller assessments .....	371
Technical corrections .....	456(43)
Unemployment taxes-collection and calculation.....	398(4)

**Teachers**

ABC's performance recognition rewards.....	443(8.14)
Additional teachers for underperforming students.....	443(8.29c)
Additional teachers funds.....	443(8.29c)
Apprenticeship program.....	443(16b)
Career status.....	221(10)-(12)
Certification .....	221(5)-(8)
Certification study .....	221(14)
Colleges assist teachers in certification repealed .....	18(9)
Competency .....	221(3)
Dismissal in low performing schools repealed.....	18(15g)
Encourage entry to teaching profession repealed.....	18(11)
Evaluation development funds.....	221(30)
In-state tuition for certification and professional development courses.....	443(8.22)
Masters/Advanced Competencies .....	221(17)-(19)
Mentor program .....	221(9)
National Board for Professional Teaching Standards participation funds .....	443(8.23)
Non-instructive duties of teachers study .....	483(6.1)
Personnel Administration Commission repealed .....	18(10)
Personnel certification minimum scores set by State Board of Education.....	383
Public school administrator exam exemption .....	20
Regional Educational Training Centers repealed.....	18(6)
Residential schools certification study.....	443(11.60c)
Salaries and Benefits—see that heading	